

This letter discusses Illinois Business Tax numbers. See 35 ILCS 120/2.
(This is a GIL).

May 24, 1999

Dear Xxxxx:

This letter is in response to an April 7, 1999 inquiry from Central Registration regarding the issuance of a new Illinois Business Tax (IBT) number to your business. The nature of this inquiry and the information provided require that we respond with a General Information Letter, which is designed to provide general information, is not a statement of Department policy and is not binding on the Department. See 2 Ill. Adm. Code 1200.120(b) and (c), enclosed.

It is our understanding that you inherited COMPANY from your mother and that the business has been in existence since July 1, 1933. You have indicated to Central Registration that you do not want to be issued a new IBT number due to the nature of your business and the fact that you may lose credibility that has been built since 1933.

The Department has decided to allow you to retain the IBT number that COMPANY currently possesses. (IBT number #####). If you have any questions or concerns about this decision, please contact Central Registration.

I hope this information is helpful. The Department of Revenue maintains a Web site, which can be accessed at www.revenue.state.il.us. If you have further questions related to the Illinois sales tax laws, please contact the Department's Taxpayer Information Division at (217) 782-3336.

If you are not under audit and you wish to obtain a binding Private Letter Ruling regarding your factual situation, please submit all of the information set out in items 1 through 8 of the enclosed copy of Section 1200.110(b).

Very truly yours,

Melanie A. Jarvis
Associate Counsel

MAJ:msk
Enc.